

## Article - Local Government

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§20–805.

(a) (1) By ordinance, the County Council of Dorchester County may impose a building excise tax on any building construction in Dorchester County.

(2) The tax may be imposed throughout the county, including within municipalities.

(b) The County Council of Dorchester County shall specify in the ordinance:

(1) the types of building construction that are subject to the tax;

(2) the criteria and formulas used to assess the tax; and

(3) the tax rates.

(c) (1) The County Council of Dorchester County may impose different tax rates on different types of building construction.

(2) The tax rates shall relate to the development or growth–related infrastructure needs in the county.

(3) The tax rates may not exceed:

(i) for residential development, \$5,000 per unit; and

(ii) for nonresidential development, the lesser of:

1. \$1 per square foot; or

2. \$5,000 per lot or parcel.

(d) (1) The revenues from the tax shall be deposited in a special fund.

(2) The special fund may be used only for the capital costs of additional or expanded public works, improvements, and facilities required to accommodate new construction or development, including emergency services, sheriff's offices, and schools.

(e) (1) If the tax is imposed within a municipality, the municipality shall assist the county in the collection of the tax by:

- (i) collecting and remitting the tax to the county; or
- (ii) requiring the tax be paid to the county in accordance with the county ordinance.

(2) (i) A municipality that collects the tax and remits the tax to the county may deduct a fee for administrative costs from the revenues collected.

(ii) The fee deducted under subparagraph (i) of this paragraph may not exceed 2% of the revenues collected by the municipality.

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